

HCS HB 1463 -- SALES TAX ON PLACES OF AMUSEMENT (Burlison)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

Currently, there is a state and local sales and use tax on the sales of admission tickets, cash admissions, charges, and fees to or in places of amusement, entertainment, recreation, games, and athletic events. This bill specifies the tax will only apply to sales of admission tickets and charges and fees for admission to view sporting events; dance performances; theater performances; orchestra, concerts, and other performing arts productions; and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions and clarify that the exemption is for watching not participating in the event and that the exemption is not for bundled ticket sales.

This bill is similar to HB 117 (2015).